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RECORDATION NO. 22375 FILED

AUG 31 '99

11-00AM

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

August 30, 1999

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease, dated as of August 31, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease which was previously filed with the Board under Recordation Number 22375.

The names and addresses of the parties to the enclosed document are:

Assignor: Railcar, Ltd.
1819 Peachtree Road, N.E.
Suite 455
Atlanta, Georgia 30309-1847

Assignee: TransAmerica Equipment Financial Services
Corporation
210 Interstate North Parkway
Suite 315
Atlanta, Georgia 30339

A description of the railroad equipment covered by the enclosed document is:

set forth on the exhibit "Description of Railcars" attached thereto

Mr. Vernon A. Williams
August 30, 1999
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Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'R. Alvord', written in black ink.

Robert W. Alvord

RWA/bg
Enclosures

MEMORANDUM OF ASSIGNMENT OF LEASE

AUG 31 '99

11-00AM

1. This instrument relates to the Master Lease Agreement dated as of April 1, 1999, and the related Schedule No. 1 dated as of April 1, 1999 (collectively, the "Lease Agreement"), between Railcar, Ltd. ("LTD"), as lessor, and Acme Limestone Company ("Lessee"), as lessee, pursuant to which LTD has leased to Lessee the railroad cars identified on the exhibit attached hereto and entitled "Description of Railcars" (the "Cars"). Said Master Lease Agreement and Schedule are collectively referred to hereinafter as the "Lease". Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. § 11301 on August 26, 1999, and assigned recordation number 22375. Pursuant to the Assignment Agreement dated as of August 31, 1999 (the "Assignment Agreement"), between LTD and TransAmerica Equipment Financial Services Corporation ("TEFSC"), LTD has assigned to TEFSC all of LTD's rights, title, and interest in and to the Lease and the Cars.

2. The addresses of the parties are as follows:

Railcar, Ltd. (Former Lessor / Assignor)
1819 Peachtree Road, N.E., Suite 455
Atlanta, Georgia 30309-1847

TransAmerica Equipment Financial Services Corporation (New Lessor/Assignee)
210 Interstate North Parkway, Suite 315
Atlanta, Georgia 30339

3. The term of the Lease has already commenced and is scheduled to end on June 30, 2000 subject to two (2) options to extend the term for [2] successive periods of [6] months each.

4. The terms and provisions of the Lease are more particularly set forth in the Lease Agreement.

5. The terms and provisions of the assignment are more particularly set forth in the Assignment Agreement.

6. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

[Execution on next page; remainder of this page intentionally left blank]

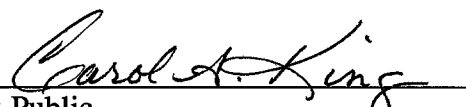
IN WITNESS WHEREOF, the parties hereto have caused this Memorandum to be executed as of August 31, 1999.

RAILCAR, LTD.

By: 
Name: Eugene N. Martini
Title: Executive Vice President

State of Georgia, County of Fulton

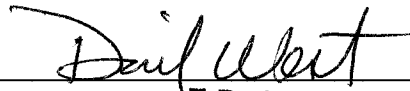
On August 31, 1999, before me personally appeared Eugene N. Martini, to me personally known, who being by me duly sworn says that he is Executive Vice President of Railcar, Ltd., and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public
My commission expires: Notary Public, DeKalb County, Georgia My Commission Expires July 14 2001

[NOTARIAL SEAL]

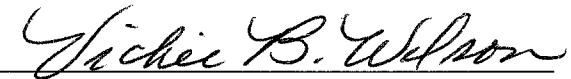
[Execution continued on next page; remainder of this page intentionally left blank]

TRANSAMERICA EQUIPMENT FINANCIAL
SERVICES CORPORATION

By: 
Name: E. David West
Title: Vice President

State of Georgia, County of Gwinnette

On August 31, 1999, before me personally appeared E. David West, to me personally known, who being by me duly sworn says that he is Vice President of Transamerica Equipment Financial Services Corporation, and that he executed the foregoing instrument on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public

My commission expires: ~~MY APPOINTMENT EXPIRES~~ MARCH 30 2003
GWINNETT COUNTY, GEORGIA

[NOTARIAL SEAL]

DESCRIPTION OF RAILCARS

Lessee: Acme Limestone

Quantity: 100

Car Description: 100 Ton Open Top Hopper, AAR TYPE H350

*MARK.	UNIT	.MARK.	UNIT	.MARK.	UNIT	.MARK.	UNIT	.MARK.	UNIT	.MARK.	UNIT
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
KPXX	007022	KPXX	007027	KPXX	040081	KPXX	063071	KPXX	063378	KPXX	063380
KPXX	063568	KPXX	063611	KPXX	063693	KPXX	188377	KPXX	188685	KPXX	189109
KPXX	189456	KPXX	189762	KPXX	199554	KPXX	340263	KPXX	340462	KPXX	340673
KPXX	341203	KPXX	351331	KPXX	358534	KPXX	472745	KPXX	472825	KPXX	473027
KPXX	473048	KPXX	473161	KPXX	473505	KPXX	474483	KPXX	474640	KPXX	474673
KPXX	474898	KPXX	475578	KPXX	475590	KPXX	475677	KPXX	475862	KPXX	475952
KPXX	476018	KPXX	476130	KPXX	476610	KPXX	476954	KPXX	477464	KPXX	477548
KPXX	477550	KPXX	477748	KPXX	477917	KPXX	478072	KPXX	478200	KPXX	478482
KPXX	478501	KPXX	479202	KPXX	479295	KPXX	479790	KPXX	479938	KPXX	480230
KPXX	480273	KPXX	480373	KPXX	480516	KPXX	480925	KPXX	480952	KPXX	481801
KPXX	482052	KPXX	482117	KPXX	482159	KPXX	482187	KPXX	482330	KPXX	482766
KPXX	482851	KPXX	482913	KPXX	482920	KPXX	482992	KPXX	483258	KPXX	483341
KPXX	483749	KPXX	484384	KPXX	804315	KPXX	811262	KPXX	812043	KPXX	813407
KPXX	828310	KPXX	828806	KPXX	829324	KPXX	829679	KPXX	829858	KPXX	829876
KPXX	829912	KPXX	830229	KPXX	830370	KPXX	830530	KPXX	831038	KPXX	831353
KPXX	831538	KPXX	831609	KPXX	831786	KPXX	832145	KPXX	832490	SPSX	500010
SPSX	500093	SPSX	500124	SPSX	500126	SPSX	814515				